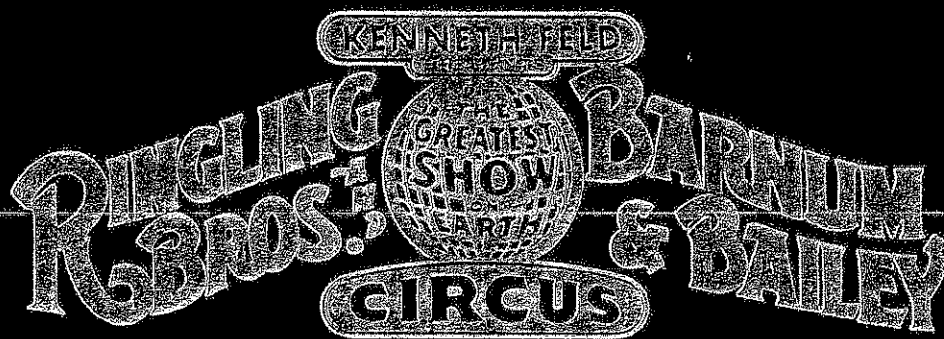


# EXHIBIT 18



## I. INTRODUCTION

The Long Term Animal Plan Task Force ("Task Force") held seven full day meetings to discuss the various issues concerning animal care and maintaining animals in Ringling Bros., which resulted in the enclosed detailed Plan for consideration by the Board.

It is the position of all of the members of the Task Force that the matter of animal activism is one that is of increasing concern and, based upon increased incidences in the last year involving animals in exhibition, most recently Tyke the elephant in Honolulu, that the activists are increasing their activities to effectuate their ultimate goal of banning the exhibition of animals in entertainment. This position is best illustrated by our knowledge that in one of it's mailings, PeTA has named Ringling Bros. as a direct target of PeTA's agenda. Additionally, while funding for environmentalist groups, such as Greenpeace, has declined, due to the fact that animal activist issues are today's "politically correct" issues, animal activist funding continues to rise substantially.

Accordingly, the Task Force proposes that Ringling Bros. adopt a posture which is exceedingly pro-active in nature and does not merely react or remain silent when occurrences happen. To that end, the enclosed Plan was developed, which contains many components, all of which are pro-active in nature and which require substantial commitment and acceptance by Ringling Bros. and its various Departments.

focus on our animal care and animal husbandry practices. The program would also feature the Florida Breeding Farm and subtly address issues raised by activists. It is anticipated that this video would be produced only after getting a commitment for airing by the Discovery Channel, the Learning Channel or on other programming.

- e. Children's Video - Using the Video for the Classroom as a starting point, a half hour program would be produced to take a lighter look at Ringling Bros. animals, with an eye toward placement on Nickelodeon or the Disney Channel. This video can also be sold at arenas and may be hosted by someone like Jack Hanna and may include child performers who perform with animals, etc.

6. Electronic Forums

Become a provider on a computer network such as America Online, Prodigy or CompuServe as an additional outlet for our various publics to access.

B. "In Your Face, Stop the Lies"

This very aggressive campaign is intended to expose and discredit animal activist entities with factual information at every level of consumer, media and legislative awareness. Specific targets of this campaign may include how donations are actually used, the terrorist activities of the activists, their inclusion in Department of Justice and FBI reports, etc. This campaign will be overseen and executed by the Animal Issues Department and will include the following action:

1. Identify third party experts who can be deployed to speak out against activists across the United States.
2. Place stories in all media (print, t.v., radio) with factual, negative information about activists.
3. Organize grass roots campaign to respond vehemently against inaccurate, biased reporting so that radio, t.v. and print are called to task immediately in a large scale manner for such reporting. Regardless of which medium in which the piece appears, our grass roots supporters will respond through all mediums.